

**MOORPARK CITY COUNCIL  
AGENDA REPORT**

**TO:** The Honorable City Council

**FROM:** Mary K. Lindley, Parks, Recreation and Community Services Director 

**DATE:** June 10, 2008 (CC Meeting of June 18, 2008)

**SUBJECT:** Consider Final Review of the Assessment Engineer's Report for the Parks and Recreation Maintenance and Improvement Assessment District for Fiscal Year 2008/2009 and Resolution Confirming the Levy Amount

**EXECUTIVE SUMMARY**

The City Council is being asked to open the public hearing on the continuation of the Parks and Recreation Maintenance and Improvement Assessment District for FY 2008/09, receive testimony, close the Public Hearing, approve the final Engineer's Report (Report), and adopt a resolution confirming the assessment levy.

**BACKGROUND**

In July 1999, the City successfully established an assessment district for the maintenance and improvement of City parks. The District was initiated by the Council to provide funding in place of AD 85-1 (Park Maintenance Assessment District), which was disbanded in July 1998 as a result of Proposition 218. The current Maintenance District is based on a "special" assessment. This means that the City assesses property owners for that portion of park maintenance and improvement activities that generate a "special" benefit. All activities that generate a "general" benefit must be funded from non-assessment revenues (typically General Fund and Park Improvement Fund).

The Parks and Recreation Maintenance and Improvement Assessment District (Assessment District) includes 16 improved parks, the expansion of Poindexter Park and the Arroyo Vista Recreation Center, Serenata Trail, and the Veteran's Memorial. The amount of the assessment levied to property owners may only increase by the Cost of Living factor (CPI) for the Los Angeles Metropolitan area, and not more than 3 percent in any year. In situations when the CPI exceeds 3 percent, the remaining difference can be carried over to a subsequent year.

On December 5, 2007, the City Council adopted Resolution No. 2007-2601 indicating its intent to continue the park assessment for FY 2008/09 and directing the preparation of the Engineer's Report.

## **DISCUSSION**

The City Council is being presented with the Final Report (Attachment B) for consideration and approval. By approving the Report, the Council will be establishing the assessment levy, the formula used to spread the assessment, and the "City's Contribution" (comprised of General Fund, Park Improvement Fund [PIF], and state Park Bond funds) for the maintenance and improvement of parks. This report sets forth certain relevant information, including the following:

- Boundary Map(s);
- assessment justification;
- duration of the assessments;
- description of improvements to be maintained;
- assessment methodology;
- cost of living factor; and
- annual assessment rate.

The Assessment District includes all 16 City parks with the expansion of Poindexter Park, Arroyo Vista Recreation Center, and the Serenata Trail. The Report contains a determination regarding the percentage of benefit deemed "special" and the percentage deemed "general", generated from the maintenance and improvement of City parks and recreation facilities. The percentage figure identified by the Engineer is 25 percent "general" benefit and 75 percent "special" benefit. This percentage is then applied to the total park maintenance and improvement budget. Under Proposition 218, the City can only assess property owners for the 75 percent portion of the budget related to "special" benefits. When the initial assessment was set at \$39.00 for a single family equivalent (SFE) unit, the total assessment generated approximately 51.6 percent of the revenue required to support park maintenance and improvement operations at that time. This percentage was well below the "special" assessment cap of 75 percent. The City contributed funds to cover the remaining 48.4 percent, mostly from the General Fund. Over the years, as park acreage and amenities expanded and maintenance and utility costs increased, the percentage funded by non assessment revenues has increased. The park assessment revenue for FY 2008/09 is expected to be only about 8.8 percent of the overall cost to operate and improve parks.

### **Park Maintenance and Improvement Budget**

The total proposed Park and Recreation Maintenance and Improvement budget for FY 2008/09 is \$7,512,513, an increase of \$2,096,152 over FY 2007/08. The Engineer's

Report estimates that the assessment will generate approximately \$663,049 in revenue, an increase of \$34,495 over the amount generated in FY 2007/08, contingent on the Council's approval of the proposed rate. At the proposed rate, assessment revenue will cover approximately 8.8 percent of the total budget for operations and improvements (or 11.77 percent of the "special" benefit). The amount of non assessment funds allocated to the total operations and improvement budget is \$6,849,464 and is comprised of the General Fund (\$1,316,465), AB 939 (\$68,758), Park Improvement Fund (\$4,884,746), Public Art Fund (\$490,000), and state Park Bond (\$89,495).

The proposed FY 2008/09 Parks and Recreation Maintenance and Improvement Assessment District budget figure of \$7,512,513 includes \$1,857,514 for operation and maintenance (approximately \$20,210 increase over FY 2007/08). The projected \$663,049 in assessment revenue will only cover 36 percent of operations expenditures, as compared to 51 percent in FY 99/00 when the current-day assessment was first initiated.

The capital improvement expenditure portion of the Parks and Recreation Maintenance and Improvement budget is \$5,654,999 (an increase of approximately \$2,133,332 from FY 2007/08). The budget increase is funded as follows: 74% Park Improvement Fund; 23% Public Art Fund; and 3% General Fund. The capital improvement expenditure budget includes a number of projects that were budget in FY 07/08 but not completed, and include the following projects:

FY 2008/09 Capital Projects	FY 2008/09 Budget	Funding Source
AVCP Improvements*	\$423,359	Park Impr.
College View BB Lights	\$25,000	Park Impr. 2
Mountain Meadows BB Lights	\$55,000	Park Impr. 3
AVCP Well Pump House Building	\$10,000	Park Impr.
Miller Park Swings	\$20,000	Park Maint.
Park Trash Enclosures Roofs	\$68,758	AB 939 Fees
AVRC Flag Pole	\$4,200	Park Impr.
AVRC Flat Roof Repairs	\$17,000	Park Impr.
AVRC Gym Bleacher	\$71,200	Park Impr.
Community Center Flag Pole	\$15,000	General Fund
Community Center Flat Roof	\$44,000	General Fund
Poindexter Park Expansion	\$2,295,369	Park Impr. 1 /Park Bond
AVRC Expansion	\$1,788,669	Park Impr.
Campus Canyon Ball Wall	25,000	Park Impr. 2
Peach Hill Park Tot Lot Replacement	\$30,000	Park Maint.
Monte Vista Landscape Enhancement	\$25,000	Park Impr. 2

Glenwood Park Restrooms	\$179,444	Park Impr. 3
Glenwood Park Tot Lot Replacement	\$55,000	Park Impr. 3
Magnolia Park Swings	\$13,000	Park Maint.
Veteran's Memorial	\$490,000	Public Art Fund
<b>Total</b>	<b>\$5,654,999</b>	

\* Includes parking lot and soccer field lights, multipurpose court improvements, swings, and relocation of backflow.

<b>Proposed FY 2008/09 Park Maint. &amp; Improvement Budget Summary</b>	<b>Proposed Expenditures</b>	<b>Funding Source</b>
Operation/Maintenance	\$1,857,514	
Capital Park Projects	\$5,654,999	
<b>Total Expenditure Budget</b>	<b>\$7,512,513</b>	
Assessment Levy		\$663,049
General Fund		\$1,316,465
Park Improvement		\$4,884,746
AB 939 Fund		\$68,758
State Park Bond (Poindexter Park Exp)		\$89,495
Public Art Fund		\$490,000
<b>Total Revenues</b>		<b>\$7,512,513</b>

The budget figures contained in the Engineer's Report may differ slightly from the figures in the City's draft budget document. This is a result of needing to finalize the Engineer's Report prior to completing the City Budget. Any changes made to the FY 2008/09 budget will not impact the assessment rate because the Parks and Recreation Maintenance and Improvement District is dependent on supplemental funding from other City sources including the General Fund.

### Assessment Rate

The assessment district was adopted with a CPI cap of 3 percent. However, the approved assessment language allows the City to carry over any difference in the CPI that exceeds 3 percent to the following year, as long as it adheres to the cap in subsequent years. The history of the adjusted assessment levy is as follows:

Fiscal Year	CIP Period	CIP	Levy Adjustment	Carryover Adjustment (Running Total)
2000/01	Dec 1998/99	2.3%	2.3%	0
2001/02	Dec 1999/00	3.7%	.7%	.7%
2002/03	Dec 2000/01	2.1%	2.8%	0

2003/04	Dec 2001/02	3.7%	3%	.7%
2004/05	Dec 2002/03	1.8%	2.5%	0
2005/06	Dec 2003/04	4.39%	3%	1.39%
2006/07	Dec 2004/05	4.042%	3%	2.432%
2007/08	Dec 2005/06	3.701%	3%	3.133%
2007/08	Dec 2006/07	4.16%	3%	4.293%

The CPI increase calculation pertaining to the FY 2008/09 assessment (December 2006 – December 2007) is 4.16 percent. Because of the 3 percent cap on rate adjustments, the City can only raise the assessment by 3 percent and carry the 1.16 percent over to FY 2009/10. The total CPI carryover is now 4.293 percent, of which all or part can be applied to the assessment levy in subsequent years when the CPI is below 3 percent. The proposed SFE assessment rate and levy for FY 2008/09 is \$50.20, an increase of \$1.46 over FY 2007/08.

**FISCAL IMPACT**

The proposed Parks and Recreation Maintenance and Improvement Assessment District budget of \$7,512,513 will be funded as follows: General Fund (\$1,316,465), AB 939 (\$68,758), Park Improvement Fund (\$4,884,746), Public Art Fund (\$490,000), and state Park Bond (\$89,495). The remaining expenditures of \$663,049 will be funded from the revenue generated by the assessment.

**STAFF RECOMMENDATION**

- 1) Open the Public Hearing, take public testimony, and close the Public Hearing.
- 2) Adopt Resolution No. 2008-\_\_\_\_.

Attachment: A – Resolution  
 B – Engineer’s Report

**ATTACHMENT A**

RESOLUTION NO. 2008-\_\_\_\_\_

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MOORPARK, CALIFORNIA, APPROVING ENGINEER'S REPORT, CONFIRMING DIAGRAM AND ASSESSMENT AND ORDERING LEVY OF ASSESSMENT FOR FISCAL YEAR 2008-2009 FOR THE PARKS MAINTENANCE AND IMPROVEMENT DISTRICT OF THE CITY OF MOORPARK

WHEREAS, on July 15, 1999, by its Resolution No. 99-1625, after receiving a weighted majority of ballots in support of the proposed assessment, this Council ordered the formation of and levied the first assessment within the City of Moorpark Parks and Recreation Maintenance and Improvement District (the "Assessment District") pursuant to the provisions of Article XIID of the California Constitution, and the Landscaping and Lighting Act of 1972 (the "Act"), Part 2 of Division 15 of the California Streets and Highways Code (commencing with Section 22500 thereof); and

WHEREAS, by Resolution No. 2007-2663, the City Council ordered the preparation of an Engineer's Report for the Parks and Recreation Maintenance and Improvement District (the "District") for fiscal year 2008-2009; and

WHEREAS, pursuant to said Resolution, the Engineer's Report was prepared by SCI Consulting Group, Engineer of Work, in accordance with Section 22565, et. seq., of the Streets and Highways Code (the "Report") and Article XIID of the California Constitution; and

WHEREAS, by Resolution No. 2008-2717, the City Council preliminarily approved the Engineer's Report for said District and set a date for a Public Hearing; and

WHEREAS, said report was duly made and filed with the City Clerk and duly considered by this Council and found to be sufficient in every particular, whereupon it was determined that the report should stand as the Engineer's Report for all subsequent proceedings under and pursuant to the aforesaid resolution, and that June 18, 2008, at the hour of 7:00 p.m. in the Council Chambers, located at 799 Moorpark Avenue, Moorpark, California 93021, were appointed as the time and place for a hearing by this Council on the question of the levy of the proposed assessment, notice of which hearing was given as required by law; and

WHEREAS, at the appointed time and place the hearing was duly and regularly held, and all persons interested and desiring to be heard were given an opportunity to be heard, and all matters and things pertaining to the levy were fully heard and considered by the Council, and all oral statements and all written protests or communications were

duly heard, considered and overruled, and this council thereby acquired jurisdiction to order the levy and the confirmation of the diagram and assessment prepared by and made a part of the Engineer's Report to pay the costs and expenses thereof.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF MOORPARK DOES HEREBY RESOLVE AS FOLLOWS:

SECTION 1. The public interest, convenience and necessity require that the levy be made.

SECTION 2. The Assessment District benefited by the improvements and assessed to pay the costs and expenses thereof, and the exterior boundaries thereof, are as shown by a map thereof filed in the office of the City Clerk, which map is made a part hereof by reference thereto.

SECTION 3. The Engineer's Report as a whole and each part thereof, to wit:

(a) the Engineer's estimate of the itemized and total costs and expenses of maintaining the improvements and of the incidental expenses in connection therewith;

(b) the diagram showing the assessment district, plans and specifications for the improvements to be maintained and the boundaries and dimensions of the respective lots and parcels of land within the Assessment District; and

(c) the assessment of the total amount of the cost and expenses of the proposed maintenance of the improvements upon the several lots and parcels of land in the Assessment District in proportion to the estimated special benefits to be received by such lots and parcels, respectively, from the maintenance, and of the expenses incidental thereto;

are finally approved and confirmed.

SECTION 4. Final adoption and approval of the Engineer's Report as a whole, and of the plans and specifications, estimate of the costs and expenses, the diagram and the assessment, as contained in the report as hereinabove determined and ordered, is intended to and shall refer and apply to the report, or any portion thereof as amended, modified, or revised or corrected by, or pursuant to and in accordance with, any resolution or order, if any, heretofore duly adopted or made by this Council.

SECTION 5. The assessment to pay the costs and expenses of the maintenance of the improvements for fiscal year 2008-2009 is hereby levied. For further particulars pursuant to the provisions of the Landscaping and Lighting Act of 1972, reference is hereby made to the Resolution Directing Preparation of Engineer's Report.

SECTION 6. Based on the oral and documentary evidence, including the Engineer's Report, offered and received at the hearing, this Council expressly finds and determines (a) that each of the several lots and parcels of land will be specially benefited by the maintenance of the improvements at least in the amount if not more than the amount, of the assessment apportioned against the lots and parcels of land, respectively, and (b) that there is substantial evidence to support, and the weight of the evidence preponderates in favor of, the aforesaid finding and determination as to special benefits.

SECTION 7. Immediately upon the adoption of this resolution, but in no event later than the third Monday in August following such adoption, the City Clerk shall file a certified copy of the diagram and assessment and a certified copy of this resolution with the Auditor of the County of Ventura. Upon such filing, the County Auditor shall enter on the County assessment roll opposite each lot or parcel of land the amount of assessment thereupon as shown in the assessment. The assessments shall be collected at the same time and in the same manner as County taxes are collected and all laws providing for the collection and enforcement of County taxes shall apply to the collection and enforcement of the assessments. After collection by the County, the net amount of the assessments, after deduction of any compensation due the County for collection, shall be paid to the City of Moorpark Parks and Recreation Maintenance and Improvement District.

SECTION 8. Upon receipt of the moneys representing assessments collected by the County, the County shall deposit the moneys in the City Treasury to the credit of the improvement fund previously established under the distinctive designation of the Assessment District. Moneys in the improvement fund shall be expended only for the maintenance, servicing, construction or installation of the improvements.

SECTION 9. The assessments levied are in conformance with Proposition 218.

SECTION 10. The City Clerk shall cause a notice of the hearing to be given by publishing a copy of this resolution once, at least ten (10) days prior to the date of the hearing above specified, in a newspaper circulated in the City of Moorpark.

SECTION 11. The City Clerk shall certify to the adoption of this resolution and shall cause a certified resolution to be filed in the book of original resolutions.

PASSED AND ADOPTED this 18<sup>th</sup> day of June, 2008.

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Patrick Hunter, Mayor

ATTEST:

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Deborah S. Traffenstedt, City Clerk



**CITY OF MOORPARK**  
**PARKS & RECREATION MAINTENANCE & IMPROVEMENT DISTRICT**  
**ENGINEER'S REPORT**

FISCAL YEAR 2008-09

MAY 2008

PURSUANT TO THE LANDSCAPING AND LIGHTING ACT OF 1972  
AND ARTICLE XIII D OF THE CALIFORNIA CONSTITUTION

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## INTRODUCTION

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The City of Moorpark (the "City") currently provides park facilities and recreation programs for approximately 36,000 residents. The City currently owns, operates and maintains 14 neighborhood parks and one community park, which are located throughout the developed areas of the City. (For general locations of the City's park facilities, see the Diagram following in this Report.) The City's parks are summarized as follows:

- ❖ **Arroyo Vista Community Park and Recreational Center**, (69 developed acres), located near the intersection of Countrywood Drive and Tierra Rejada Road.
- ❖ **Campus Canyon Neighborhood Park**, (6 acres), located at Collins Dr. and Hearon Drive.
- ❖ **Campus Park Neighborhood Park**, (2.5 acres), located on the corner of Hartford St. and Harvard Street.
- ❖ **Community Center Park**, (.5 acres), 799 Moorpark Avenue.
- ❖ **Country Trail Neighborhood Park**, (8 acres), located off Countrywood Drive and Mountain Trail.
- ❖ **Glenwood Neighborhood Park**, (4.5 acres), located on the corner of Tierra Rejada Rd. and Harvester Street.
- ❖ **Griffin Neighborhood Park**, (5 acres), located on at the intersection of Campus Park Drive and College View Avenue.
- ❖ **Magnolia Street Park**, (.5 acres, vacant), located on the south west corner of Magnolia Street and Charles Street.
- ❖ **Miller Neighborhood Park**, (6.5 acres), located on Miller Parkway, near Peach Hill Road.
- ❖ **Monte Vista Nature Park**, (5 acres), located on Spring Road.
- ❖ **Mountain Meadows Neighborhood Park**, (8 acres), located off Mountain Meadow Street, near Tierra Rejada Road.
- ❖ **Peach Hill Neighborhood Park**, (10 acres), located on Peach Hill Rd. and Christian Barrett Drive.
- ❖ **Poindexter Neighborhood Park**, (9.5 acres), located on Poindexter Ave., west of Chaparral Middle School.
- ❖ **Tierra Rejada Neighborhood Park**, (8 acres), located at the intersection of Tierra Rejada Road and Mountain Trail.
- ❖ **Virginia Colony Park**, (1 acre), located at the intersection of Los Angeles Place and Condor Drive.

❖ **Villa Campesina Park**, (1.5 acres), located at Liberty Bell Road.

Prior to 1997, the City funded the majority of the costs for maintenance and improvement of park facilities with an assessment supported by property owners. With the passage of Proposition 218 on November 6, 1996, such an assessment could not be continued unless it is approved by a weighted majority of ballots submitted in an assessment ballot proceeding. As a result, the City discontinued the park maintenance assessment and funded a reduced level of park maintenance with reserve funds. To address the City's shortfall in park maintenance and improvement funding, in 1999 the City proposed a new assessment for parks. In May and June of 1999, the City conducted an assessment ballot proceeding pursuant to the requirements of Article XIID of the California Constitution ("The Taxpayer's Right to Vote on Taxes Act") and the Landscaping the Lighting Act of 1972. During this ballot proceeding, property owners in the City were provided with a notice and ballot for the proposed parks assessment ("the Parks Maintenance and Recreation Improvement District"). A 45-day period was provided for balloting and a public hearing was conducted on June 16, 1999. At the public hearing, all ballots returned within the 45-day balloting period were tabulated.

It was determined at the public hearing that the assessment ballots submitted in opposition to the proposed assessments did not exceed the assessment ballots submitted in favor of the assessments (with each ballot weighted by the proportional financial obligation of the property for which ballot was submitted). In fact, the final balloting result was 71.5% support for the City of Moorpark Parks Maintenance and Recreation Improvement District (the "District").

As a result, the Council gained the authority to approve the levy of the assessments for fiscal year 1999-00 and future years. The authority granted by the ballot proceeding includes an annual adjustment in the assessment levies equal to the annual change in the Consumer Price Index for the Los Angeles Area, not to exceed 3%.

In each subsequent year for which the assessments will be levied, the Council must direct the preparation of an Engineer's Report, budgets and proposed assessments for the upcoming fiscal year. After the Engineer's Report is completed, the Council may preliminarily approve the Engineer's Report and proposed assessments and establish the date for a public hearing on the continuation of the assessments. This Report was prepared pursuant to the direction of the Council adopted on December 5, 2007.

If the Council approves this Engineer's Report and the proposed assessments by resolution, a notice of assessment levies must be published in a local paper at least 10 days prior to the date of the public hearing. The resolution preliminarily approving the Engineer's Report and establishing the date for a public hearing is used for this notice.

Following the minimum 10-day time period after publishing the notice, a public hearing is held for the purpose of allowing public testimony about the proposed continuation of the

assessments. This hearing is currently scheduled for June 18, 2008. At this hearing, the Council would consider approval of a resolution confirming the assessments for fiscal year 2008-09. If so confirmed and approved, the assessments would be submitted to the County Auditor/Controller for inclusion on the property tax rolls for Fiscal Year 2008-09.

**CERTIFICATES**

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1. The undersigned respectfully submits the enclosed Engineer's Report and does hereby certify that this Engineer's Report, and the Assessment and Assessment Diagram herein, have been prepared by me in accordance with the order of the City Council of the City of Moorpark, adopted on December 5, 2007.

\_\_\_\_\_  
Engineer of Work, License No. C052091

2. I, the Clerk of the City Council, City of Moorpark, County of Ventura, California, hereby certify that the enclosed Engineer's Report, together with the Assessment and Assessment Diagram thereto attached, was filed and recorded with me on \_\_\_\_\_, 2008.

\_\_\_\_\_  
Clerk of the City Council

3. I, the Clerk of the City Council, City of Moorpark, County of Ventura, California, hereby certify that the Assessment in this Engineer's Report was approved and confirmed by the City Council on \_\_\_\_\_, 2008, by Resolution No. \_\_\_\_\_.

\_\_\_\_\_  
Clerk of the City Council

4. I, the Clerk of the City Council of the City of Moorpark, County of Ventura, California, hereby certify that a copy of the Assessment and Assessment Diagram was filed in the office of the County Auditor of the County of Ventura, California, on \_\_\_\_\_, 2008.

\_\_\_\_\_  
Clerk of the City Council

5. I, the County Auditor of the County of Ventura, California, hereby certify that a copy of the Assessment Roll and Assessment Diagram for fiscal year 2008-09 was filed with me on \_\_\_\_\_, 2008.

\_\_\_\_\_  
County Auditor, County of Ventura

## PLANS & SPECIFICATIONS

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The City of Moorpark maintains park facilities throughout the City.

The work and improvements proposed to be undertaken by the City of Moorpark Parks & Recreation Maintenance and Improvement District (the "District") and the cost thereof paid from the levy of the annual assessment provide special benefit to Assessor Parcels within the District as defined in the Method of Assessment herein. Consistent with the Landscaping and Lighting Act of 1972, (the "Act") the work and improvements are generally described as follows:

Installation, maintenance and servicing of public recreational facilities and improvements, including but not limited to landscaping, sprinkler systems, park grounds, park facilities, landscape corridors, ground cover, shrubs and trees, street frontages, playground equipment and hardcourt areas, water, drainage systems, lighting, fencing, entry monuments, basketball courts, tennis courts, running tracks, swimming pools, restroom facilities including sewage systems, other recreational facilities, security guards, graffiti removal and repainting, and labor, materials, supplies, utilities and equipment, as applicable, for property owned and maintained by the City of Moorpark. Any plans and specifications for these improvements will be filed with the Director of Community Services of the City of Moorpark and are incorporated herein by reference.

As applied herein, "Installation" means the construction of recreational improvements, including, but not limited to, land preparation, such as grading, leveling, cutting and filling, sod, landscaping, irrigation systems, sidewalks and drainage, lights, playground equipment, play courts, recreational facilities and public restrooms.

"Maintenance" means the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of any improvement, including repair, removal or replacement of all or any part of any improvement; providing for the life, growth, health, and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury; the removal of trimmings, rubbish, debris, and other solid waste, and the cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti.

"Servicing" means the furnishing of electric current, or energy, gas or other illuminating agent for any public lighting facilities or for the lighting or operation of any other improvements; or water for the irrigation of any landscaping, the operation of any fountains, or the maintenance of any other improvements.

## FISCAL YEAR 2008-09 ESTIMATE OF COST AND BUDGET

**CITY OF MOORPARK**  
**Parks and Recreation Maintenance and Improvement District**  
 Estimate of Cost  
 Fiscal Year 2008-09

	<i><b>Total Budget</b></i>
<hr/>	
Installation, Maintenance & Servicing Costs	
Capital Outlay	\$54,550
Capital Improvements	\$5,654,999
Property Maintenance	\$177,406
Tree Trimming	\$55,000
Landscaping Services	\$367,600
Water	\$150,000
Utilities	\$80,000
Supplies and Materials	\$42,000
Equipment and Vehicle Operation and Maintenance	\$25,000
Graffiti Abatement	\$45,000
Maintenance and Operation of Grounds and Recreational Facilities	\$729,708
Equipment and Repair	\$4,000
Equipment Rental	\$7,250
Subtotal - Installation, Maintenance and Servicing	\$7,392,513
Administrative Costs and Incidentals	\$120,000
Totals for Installation, Maintenance, Servicing and Administration	\$7,512,513
Less: City Contribution for General and Special Benefits	(\$6,849,464)
Net Cost of Installation, Maintenance, Servicing and Administration (Total Amount to be Assessed)	\$663,049
Contributions (to)/from Reserve Fund	\$0
Net Amount to Assessment	\$663,049
<hr style="border: 1px solid black;"/>	
Budget Allocation to Property	
Total Assessment Budget*	\$663,049
Single Family Equivalent Benefit Units	13,208.14
Assessment per Single Family Equivalent Unit	\$50.20

\* All assessments are rounded to lower even penny. Therefore, the budget amount slightly differs from the assessment rate

## METHOD OF APPORTIONMENT

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### METHOD OF APPORTIONMENT

This section of the Engineer's Report includes an explanation of the benefits to be derived from the installation, maintenance and servicing of park facilities throughout the City, and the methodology used to apportion the total assessment to properties within the Parks Maintenance and Recreational Improvement District.

The Parks & Recreation Maintenance and Improvement District consists of all Assessor Parcels within the boundaries of the City of Moorpark as defined by the County of Ventura tax code areas. The parcels include all privately or publicly owned parcels within said boundaries. The method used for apportioning the assessment is based upon the proportional special benefits to be derived by the properties in the Parks & Recreation Maintenance and Improvement District over and above general benefits conferred on real property or to the public at large. The apportionment of special benefit is a two step process: the first step is to identify the types of special benefit arising from the improvements, and the second step is to allocate the assessments to property based on the estimated relative special benefit for each type of property.

### DISCUSSION OF BENEFIT

In summary, the assessments can only be levied based on the special benefit to property. This benefit is received by property over and above any general benefits. Moreover, such benefit is not based on any one property owner's use of the City's recreational facilities or a property owner's specific demographic status. With reference to the requirements for assessments, Section 22573 of the Landscaping and Lighting Act of 1972 states:

*"The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements."*

Proposition 218, as codified in Article XIID of the California Constitution, has confirmed that assessments must be based on the special benefit to property:

*"No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."*

Six benefit categories have been established that represent the types of special benefit to residential, commercial, industrial and other lots and parcels resulting from the installation, maintenance and servicing of park and recreation improvements to be provided with the assessment proceeds. These categories of special benefit are derived from the statutes

passed by the California Legislature and other studies which describe the types of special benefit received by property from maintenance and improvements such as those proposed by the City of Moorpark Parks & Recreation Maintenance and Improvement District. These types of special benefit are summarized as follows:

- Enhanced recreational opportunities and expanded access to recreational facilities for all residents throughout the City.

*Residential properties benefit from the enhanced recreational opportunities offered by the improvements and maintenance services that would be made throughout the City. These maintenance and improvement services include, among others, new playground equipment, improved playcourt, playfield and turf areas, and higher levels of maintenance and watering than would be provided in absence of the assessment. These improved park facilities will be available to residents and guests of property owners within the City, thereby making these properties more valuable.*

*Non-residential properties also will benefit from the improved park facilities in many ways. Employees will have better and well-maintained facilities to utilize for exercise, recreational activities, sporting events, picnics, company gatherings or other uses. These improvements, therefore, enhance an employer's ability to attract and keep quality employees. The benefits to employers ultimately flow to the property because better employees improve the business prospects for companies and enhanced economic conditions benefit the property by making it more valuable.*

- Protection of views, scenery and other resources values and environmental benefits enjoyed by residents, employees, customers and guests and preservation of public assets maintained by the City.

*The proposed Parks & Recreation Maintenance and Improvement District will provide funding to protect and improve the public resources and facilities of the City. For example, the assessments will provide funding to remove graffiti from City park and recreation facilities, to keep the City's park grounds clean with consistent trash removal and to adequately maintain the grounds and facilities so that turf areas remain green and healthy and the grounds and facilities of the City do not fall into disrepair. This benefits properties by maintaining and improving the public resources in the community.*

- Increased economic activity.

*Well-maintained and improved park facilities will allow for expansion of recreation programs and increased use of the facilities. Expanded use and activities facilitated by new and refurbished facilities brings greater numbers of people in the area who can utilize the services of businesses within the District. The users of the City's recreational facilities will be more likely to shop and eat locally. Increased use leads to increased economic activity in the area, which is a benefit ultimately to property.*

- Expanded employment opportunity.

*Improved recreational facilities and public resources foster business growth which, in turn, creates additional employment opportunities for City residents. In addition, the assessments*

*expand local employment opportunities by funding new projects that may create the need for additional construction or maintenance jobs.*

*Improved and well-maintained recreational facilities also provide business properties with an opportunity to attract and keep employees due to the benefits provided by these recreational facilities.*

- Reduced cost of local government in law enforcement, public health care, fire prevention and natural disaster response.

*High quality recreational facilities allow residents and employees in the City to enjoy activities close to home, thereby not spending time driving to other areas.*

*Improved and well-maintained recreational facilities can also serve to improve public safety and reduce the cost to local government by providing a positive setting for youth and adult activities.*

*All of these factors ultimately benefit property by making the community more desirable and property, in turn, more valuable.*

- Enhanced quality of life and desirability of the area.

*The assessments will provide funding to improve the City's public recreational facilities and to ensure that the parks and facilities remain operable, safe, and well maintained. Such improved and well-maintained facilities enhance the overall quality of life and desirability of the area. This is a benefit to residential, commercial, industrial and other properties.*

- Specific enhancement of property values.

*The above benefit factors, when applied to property in the City, create specific enhancement of property values. For example, the assessments will provide funding to improve the City's public facilities and grounds and to ensure that the grounds and facilities remain operable, safe, and well maintained. Such improved and well-maintained facilities enhance the overall quality of life and desirability of the area. In turn, property values are specifically enhanced by the availability of improved and well-maintained recreation facilities and public resources within a community. Values of commercial and industrial property increase based on the economic activity and the quality of public resources in the area.*

*Having a system of well-maintained and improved neighborhood parks serves as an important environmental feature for which the community of Moorpark will be known. This, in turn, makes the City of Moorpark a more attractive and safer place to live and to locate new businesses by improving overall quality of the community, providing pleasant places for residents to enjoy, and increasing recreational opportunities.*

*The correlation between enhanced property values and improved and well-maintained recreational facilities has been documented. The United States Department of the Interior, National Park Service determined that "An investment in parks and recreation helps reduce pollution and noise, makes communities more livable, and increases property value." Additionally, the National Recreation and Park Association, in June 1985, stated, "The recreation value is realized as a rise in the value of land and other property in or near the recreation area, and is of public interest to the taxpayers, who have a stake in a maximum of total assessed values."*

*In addition, professional property appraisers have found that well-maintained public recreational grounds and facilities enhance property values in a community.*

## GENERAL VERSUS SPECIAL BENEFIT

The cost of improving and maintaining the grounds and facilities for use and enjoyment by property owners, residents, employees and customers in the City is a special benefit to property in the District because the improvements and maintenance confer the special benefit factors described above. Moreover, in absence of the proposed assessments, the level of park maintenance and improvement would decline due to City budget constraints. Therefore, the assessments provide special benefits to the community by supporting a higher level of park maintenance and improvement than would otherwise be provided.

The maintenance and improvement of the City's parks and recreational facilities from the assessments also provide a degree of general benefits to the public at large. A measure of this general benefit is the proportionate amount of time that the City's parks and recreational facilities are used and enjoyed by the greater public at large<sup>1</sup>. It is reasonable to assume that approximately 25% of the usage and enjoyment of the improvements is by the greater public. Therefore, approximately 25% of the benefits conferred by the proposed maintenance and improvements are determined to be general in nature. (It should be noted, however, that benefit factors such as protection of resource values, reduced cost of local government and specifically enhanced property values are conferred to property in the District regardless of the use of the parks and facilities.)

The City's total budget for maintenance, operation and improvement of its parks and recreational facilities is \$7,512,513. Of this total budget amount, the proposed contribution from the City from sources other than the assessments is \$6,849,464. If the City Council approves this level of contribution, the City's contribution would equate to approximately 91% of the total budget for park maintenance and improvement, which more than offsets the cost of the general benefits resulting from the maintenance and improvements.<sup>2</sup>

## METHOD OF ASSESSMENT

The second step in apportioning assessments is to determine the relative special benefit for each property. This process involves determining the relative benefit received by each property in relation to a single family home, or, in other words, on the basis of Single Family Equivalents (SFE). This SFE methodology is commonly used to distribute assessments in proportion to estimated special benefit and is generally recognized as providing the basis for a fair and appropriate distribution of assessments. For the purposes of this Engineer's Report, all properties are designated a SFE value, which is each property's relative benefit in relation to a single family home on one parcel. In this

<sup>1</sup> . The greater public at large is generally defined as those who are not residents, property owners, customers or employees within the District boundaries.

<sup>2</sup> . At the proposed City contribution of \$6,849,464, the total amount assessable to property would be \$663,049, which equates to an assessment rate of \$50.20 per single family equivalent.

case, the "benchmark" property is the single family detached dwelling which is one Single Family Equivalent or one SFE.

### **PROXIMITY BENEFITS**

The City's park facilities are easily accessible by anyone within a neighborhood or the City. Therefore, benefits from the proposed improvements do not vary based on proximity of the parcels to the improvements because the increased benefits of greater proximity to the improvements are generally offset by a parallel increase in negative factors such as higher levels of traffic, noise, etc. that comes with increased proximity. Consequently, since all parcels in the City have good access and proximity to the City's grounds and recreational facilities and the benefits to relatively closer proximity are offset by other factors, proximity is not considered to be a factor in determining benefit within the Parks Maintenance and Improvement District.

### **ASSESSMENT APPORTIONMENT**

In the process of determining the appropriate method of assessment, the Engineer considered various alternatives. For example, an assessment only for all residential improved property was considered but was determined to be inappropriate because commercial, industrial and other property also receive benefits from the assessments.

Moreover, a fixed or flat assessment for all properties of similar type was deemed to be inappropriate because larger properties receive a higher degree of benefit than other similarly used properties that are significantly smaller. (For two properties used for commercial purposes, there is clearly a higher benefit provided to the larger property in comparison to a smaller commercial property because the larger property generally supports a larger building and has higher numbers of employees, customers and guests that would benefit from well maintained and improved parks and recreational facilities. This benefit ultimately flows to the property.) Larger parcels, therefore, receive an increased benefit from the assessments.

As stated previously, the special benefits derived from the assessments are conferred on property and are not based on a specific property owner's use of the improvements, or a specific property owner's occupancy of property or the property owner's demographic status such as age or number of dependents. However, it is ultimately people who value the special benefits described above, use and enjoy the City's park and recreational facilities and control property values by placing a value on the special benefits to be provided by the improvements. In other words, the benefits derived to property are related to the average number of people who could potentially live on, work at or otherwise could use a property, not how the property is currently used by the present owner. Therefore, the number of people who could or potentially live on, work at or otherwise use a property is an indicator of the relative level of benefit received by a property.

Therefore, the Engineer determined that the appropriate method of assessment should be based on the type of property, the relative size of the property and the potential use of property by residents and employees. This method is further described below.

## RESIDENTIAL PROPERTIES

All improved residential properties that represent a single residential dwelling unit are assigned one Single Family Equivalent or 1.0 SFE. Traditional houses, zero-lot line houses and townhomes are included in this category.

Properties with more than one residential unit are designated as multi-family residential properties. These properties benefit from the improvements in proportion to the number of dwelling units that occupy each property and the average number of people who reside in multi-family residential units versus the average number of people who reside in a single family home. The population density factors for the City of Moorpark, as depicted below, provide the basis for determining the SFE factors for residential properties. Using the total population in a certain property type within the City of Moorpark from the 1990 Census and dividing it by the total number of such households, finds that approximately 3.54 persons occupy each single family residence, whereas an average of 2.78 persons occupy each multi-family residence. Using the ratio of one SFE for each single-family residence, which equates to one SFE for every 3.54 persons, 0.78 SFE would equate to one multi-family unit or 0.78 SFE for every 2.78 residents. Likewise, using the average population density ratios for other types of residential property, each condominium unit receives 0.80 SFE and each mobile home receives 0.65 SFE.

Table 1  
Residential Assessment Factors

	<i>Total Population</i>	<i>Occupied Households</i>	<i>Persons per Household</i>	<i>SFE Factor</i>
Single Family Residential	20,105	5,679	3.54	1.00
Condominium	2,361	835	2.83	0.80
Multi-Family Residential	2,155	776	2.78	0.78
Mobile Homes	672	292	2.30	0.65

Source: 1990 Census, City of Moorpark

## COMMERCIAL/INDUSTRIAL PROPERTIES

SFE values for commercial and industrial land uses are based on the equivalence of special benefit on a land area basis between single family residential property and the average commercial/industrial property. The SFE values for various commercial and industrial land uses are further defined by using average employee densities because the special benefit factors described previously are also related to the average number of people who work at commercial/industrial properties.

In order to determine employee density factors, the findings from the San Diego Association of Governments Traffic Generators Study (the "SANDAG Study") are used because these findings were approved by the State Legislature for use in justifying commercial and industrial school facilities fees and are considered to be a good representation of the average number of employees per acre of land area for commercial and industrial properties. As determined by the SANDAG Study, the average number of employees per acre for commercial and industrial property is 35.

In comparison, the average number of people residing in a single family home in the area is 3.54. Since the average lot size for a single family home in Moorpark is approximately 0.17 acres, the average number of residents per acre of residential property is 21.<sup>3</sup>

The employee density per acre is generally 1.7 times the population density of single family residential property per acre (35 employees per acre / 21 residents per acre). Therefore, the average employee density can be used as the basis for allocating benefit to commercial or industrial property since a property with 1.7 employees receives generally similar special benefit to a residential property with 1 resident. This factor of equivalence of benefit between 1 resident to 1.7 employees is the basis for allocating commercial/industrial benefit. Table 2 shows the average employees per acre of land area or portion thereof for commercial and industrial properties and lists the relative SFE factors per fifth acre for properties in each land use category.

Commercial and industrial properties in excess of 5 acres generally involve uses that are more land intensive relative to building areas and number of employees (lower coverage ratios). As a result, the benefit factors for commercial and industrial property land area in excess of 5 acres is determined to be the SFE rate per fifth acre for the first 5 acres and the relevant SFE rate per each additional acre over 5 acres.

Institutional properties that are used for residential, commercial or industrial purposes are also assessed at the appropriate residential, commercial or industrial rate.

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<sup>3</sup>. Average lot size determined by an analysis of real property maps and Ventura County assessor parcel data.

Table 2  
Commercial/Industrial Assessment Factors

<i>Type of Commercial/Industrial Land Use</i>	<i>Average Employees Per Acre <sup>1</sup></i>	<i>SFE Units per 1/5 Acre <sup>2</sup></i>
Commercial	24	0.7
Office	68	1.9
Shopping Center	24	0.7
Industrial	24	0.7
Self Storage or Parking Lot	1	0.03

1. Source: San Diego Association of Governments Traffic Generators Study.

2. The SFE factors for commercial and industrial parcels are applied by the fifth acre of land area or portion thereof. (Therefore, the minimum assessment for any assessable parcel in these categories is the SFE Units listed herein.)

#### VACANT RESIDENTIAL LAND

The benefits to be received from the construction and maintenance of recreational facilities throughout the City include active benefits which are related to the use and enjoyment of property in the City and passive benefits which are related to the underlying land. An example of a passive benefit is enhancement of property value that will accrue to a vacant parcel from the park maintenance and improvements based on its future potential use. Another example of a passive benefit factor is increased economic activity because all properties in areas with increased economic activity are generally more valuable. Undeveloped property also benefits from the installation and maintenance of recreational facilities because when the property is developed, the recreational facilities will be available to the developed property.

The benefit to vacant properties is determined to be proportional to the corresponding benefits for similar type developed properties. It is reasonable to assume that approximately 25% of the benefits are related to the underlying land and 75% are related to the day to day use of the property. Using this ratio, the SFE factor for vacant parcels is 0.25 per parcel.

As properties are approved for development, their value increases. Likewise, the special benefits received by vacant property increases as the property is approved for development, or becomes closer to being fully improved. When property moves from vacant status to the point at which a development application and engineering plans have been submitted to the City for approval, such property is deemed to receive 35% of the

relative benefits that would be received by the property after it is fully improved or developed. Thus the SFE factor for property with proposed development applications is 35% of the rate that would be applied to the property when it is fully developed.

At the second stage towards development, tentative parcel maps and site development plans are approved for the property. At this point, the property is at the final stage and can shortly undergo construction. Since the property is nearing the point of development, its special benefits increase. The Engineer has determined that the relative level of benefit for approved property is 65% of the rate for similar developed property. Therefore, all approved property is assigned an SFE factor that is equal to 65% of the SFE factor that would be applied to the property after it is fully developed.<sup>4</sup>

### OTHER PROPERTIES

All properties that are specially benefited are assessed. Public right-of-way parcels, well, reservoir or other water rights parcels, limited access open space parcels, watershed parcels and common area parcels typically do not generate employees, residents, customers or guests. Moreover, many of these parcels have limited economic value and, therefore, do not benefit from specific enhancement of property value. Such parcels are, therefore, not specially benefited and are not assessed.

Church parcels, school parcels and other properties used for educational purposes typically generate a lower number of employees than other non-residential parcels. Moreover, many of these parcels provide some degree of on-site amenities that serve to offset some of the benefits from the Parks Maintenance and Improvement District. Therefore, these parcels receive minimal benefit and are assessed an SFE factor of 1.

Publicly or institutionally owned property that is used for residential, commercial, office or industrial purposes benefits from the assessments at the same level as any other similarly used property that is privately owned. Therefore, such publicly or institutionally owned property is assessed at the same rate as other similarly used property.

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<sup>4</sup> . For example, if a property is proposed for development of 100 single family homes, the SFE factor would be 100 SFE\*35%, which equals 35 SFE. After the property is approved for development, the SFE factor would be 65 (100 SFE upon completion \* 65%). The rates for commercial and industrial property are applied similarly.

**APPEALS AND INTERPRETATION**

Any property owner who feels that the assessment levied on the subject property is in error as a result of incorrect information being used to apply the foregoing method of assessment, may file a written appeal with the Director of Community Services or her or his designee. Any such appeal is limited to correction of an assessment during the then current or, if before July 1, the upcoming fiscal year. Upon the filing of any such appeal, the Director of Community Services or his or her designee will promptly review the appeal and any information provided by the property owner. If the Director of Community Services or her or his designee finds that the assessment should be modified, the appropriate changes shall be made to the assessment roll. If any such changes are approved after the assessment roll has been filed with the County for collection, the Director of Community Services or his or her designee is authorized to refund to the property owner the amount of any approved reduction. Any property owner who disagrees with the decision of the Director of Community Services or her or his designee, may refer their appeal to the City Council of the City of Moorpark and the decision of the City Council of the City of Moorpark shall be final.

**ASSESSMENT**

**WHEREAS**, on December 5, 2007 the City Council of the City of Moorpark, County of Ventura, California, pursuant to the provisions of the Landscaping and Lighting Act of 1972 and Article XIII D of the California Constitution (collectively "the Act"), adopted its Resolution Initiating Proceedings For the Levying of Annual Assessments for "Moorpark Parks & Recreation Maintenance and Improvement District";

**WHEREAS**, said Resolution directed the undersigned Engineer of Work to prepare and file a report presenting an estimate of costs, a diagram for the assessment district and an assessment of the estimated costs of the improvements upon all assessable parcels within the assessment district, to which Resolution and the description of said proposed improvements therein contained, reference is hereby made for further particulars;

**NOW, THEREFORE**, the undersigned, by virtue of the power vested in me under said Act and the order of the City Council of said City of Moorpark, hereby make the following assessment to cover the portion of the estimated cost of said improvements, and the costs and expenses incidental thereto to be paid by the assessment district.

The amount to be paid for said improvements and the expense incidental thereto, to be paid by the Parks & Recreation Maintenance and Improvement District for the fiscal year 2008-09 is generally as follows:

## SUMMARY COST ESTIMATE

	<i>F.Y.</i> <i>2008-09</i> <i>Budget</i>
Parks Maintenance and Improvement	\$7,392,513
Incidentals, Allowance and Administration Expenses	\$120,000
<b>TOTAL BUDGET</b>	<b>\$7,512,513</b>
Less:	
City Contribution for General and Special Benefits	-\$6,849,464
<b>NET AMOUNT TO ASSESSMENTS</b>	<b>\$663,049</b>

As required by the Act, an Assessment Diagram is hereto attached and made a part hereof showing the exterior boundaries of said Parks & Recreation Maintenance and Improvement District. The distinctive number of each parcel or lot of land in the said Parks

& Recreation Maintenance and Improvement District is its Assessor Parcel Number appearing on the Assessment Roll.

And I do hereby assess and apportion said net amount of the cost and expenses of said improvements, including the costs and expenses incident thereto, upon the parcels and lots of land within said Parks & Recreation Maintenance and Improvement District, in accordance with the special benefits to be received by each parcel or lot, from the improvements, and more particularly set forth in the Cost Estimate and Method of Assessment hereto attached and by reference made a part hereof.

The assessment is made upon the parcels or lots of land within the Parks & Recreation Maintenance and Improvement District in proportion to the special benefits to be received by the parcels or lots of land, from said improvements.

The authorized maximum assessment rate for the District includes an annual adjustment by an amount equal to the annual change in the Los Angeles Consumer Price Index, not to exceed 3% per year. As the amount of the annual increase in the Los Angeles Area Consumer Price Index from December 2006 to December 2007 is 4.16%, the authorized maximum levy rate for fiscal year 2008-09 is 3.0% above the maximum levy rate for fiscal year 2007-08. Including the authorized annual adjustment, the maximum authorized assessment rate for fiscal year 2008-09 is \$50.20 per single family equivalent benefit unit and the proposed fiscal year 2008-09 assessment rate per single family equivalent benefit unit is \$50.20.

In the event that the actual assessment rate for any given year is not increased by an amount equal to the minimum of 3% or the yearly CPI change plus any CPI change in previous years that was in excess of 3%, the maximum authorized assessment shall increase by this amount. In such event, the maximum authorized assessment shall be equal to the base year assessment as adjusted by the increase to the CPI, plus any and all CPI adjustments deferred in any and all prior years.

Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of Ventura for the fiscal year 2008-09. For a more particular description of said property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of said County.

I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the amount of the assessment for the fiscal year 2008-09 for each parcel or lot of land within the said Parks and Recreation Maintenance and Improvement District.

Dated: May 6, 2008

Engineer of Work

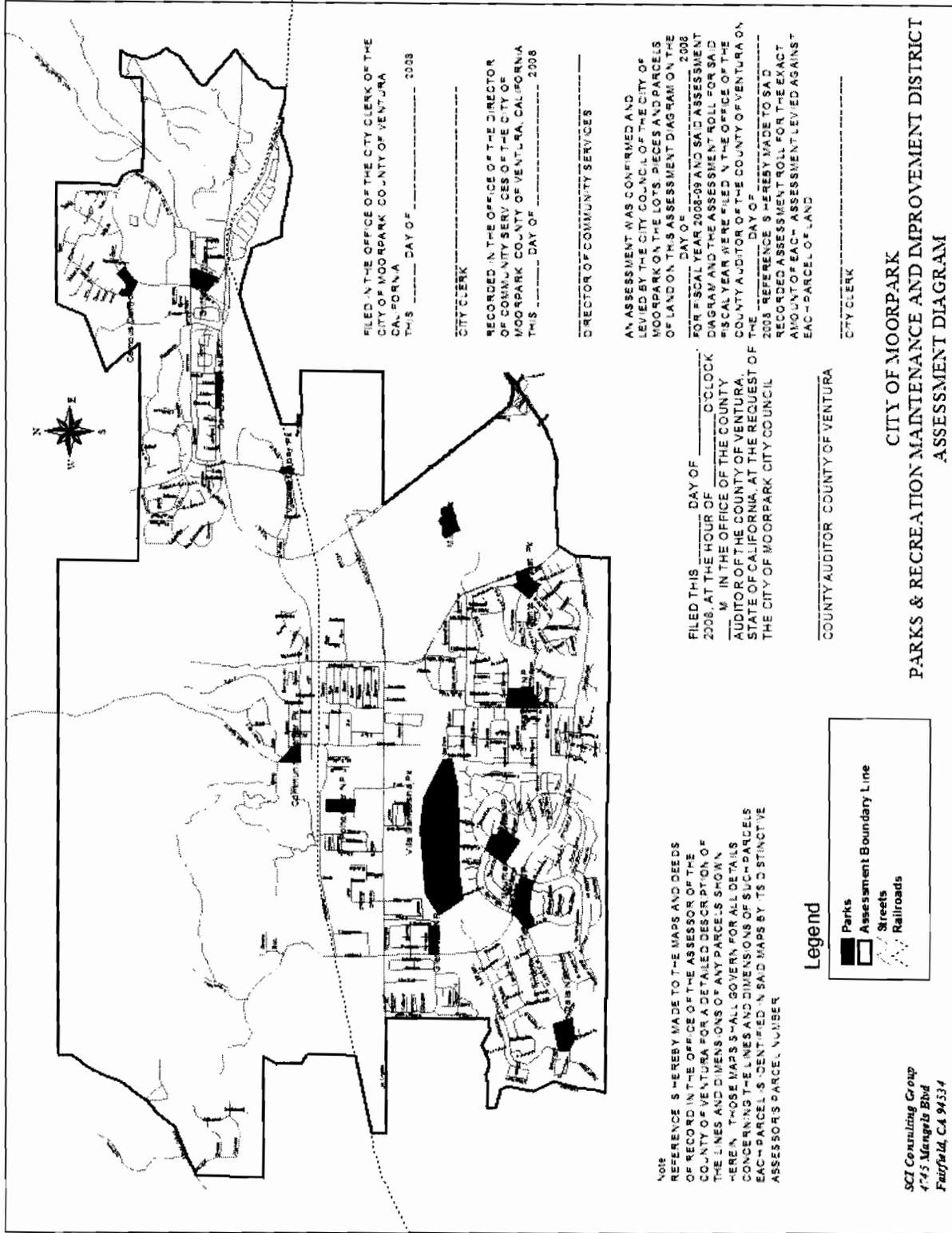
By \_\_\_\_\_  
John W. Bliss, License No. C052091

## **ASSESSMENT DIAGRAM**

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The Parks and Recreation Maintenance and Improvement District includes all properties within the boundaries of the City of Moorpark. The area within the boundaries of the City encompasses approximately 12.4 square miles, the majority of which is developed for urban use, or planned or approved for development.

The boundaries of the Parks Maintenance and Improvement District are displayed on the following Assessment Diagram.



SCJ Consulting Group

CITY OF MOORPARK  
 PARKS & RECREATION MAINTENANCE & IMPROVEMENT DISTRICT  
 ENGINEER'S REPORT, FY 2008-09

**APPENDIX A - 2008-09 ASSESSMENT ROLL**

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Each lot or parcel listed on the Assessment Roll is shown and illustrated on the latest County Assessor records and these records are, by reference made part of this report. These records shall govern for all details concerning the description of the lots or parcels.